

# Department of Revenue

## Revenue Notice # 04-03: Sales and Use Tax – Camp Fees

### Background

During the 2003 legislative session, the legislature amended Minnesota Statutes, section 297A.70, subdivision 16, to expand the types of camps that qualify for sales tax camp fee exemption by eliminating age restrictions on campers. Exempt camp fees now include fees to camps providing services primarily for children including fees for adults accompanying children, camps for persons with disabilities, and camps providing educational or religious activities provided the facility is owned and operated by a 501 (c)(3) organization.

### Department Position

The exemption applies to the amounts paid to camps or recreational facilities for the privilege of attending the camp or for participating in recreational, educational, or religious training or programming. If the camp or facility is just renting out their premises and only providing lodging and/or meals and no program of training or education is provided at the camp or recreational facility, the exemption does not apply.

“Camp fees” means the amounts paid to attend the camp, including charges for meals and lodging and for instruction or training. However, the exemption does not apply to sales of candy, souvenirs, or other taxable items sold through vending machines or at the camp store.

The exemption does not apply to fees to use tennis courts, golf courses, or other recreational facilities unless the fees are paid to participate in organized training or instruction such as tennis camps or swimming lessons at a facility owned and operated by a 501 (c)(3) organization.

Educational or religious activities must be provided at the camp or recreational facility and the camp or recreational facility must be owned and operated by a 501 (c)(3) organization. The exemption applies to camps or recreational facilities providing educational and religious activities to persons of any age. Educational or religious activities would not include events such as quilting bees; family or class reunions; or wedding receptions. Educational or religious activities would include, but are not limited to, events such as marriage retreats, adult religious camps, music camps, culture camps, and language camps.

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